



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

February 20, 2020

Bruce C. Cozadd  
Chairman and Chief Executive Officer  
Jazz Pharmaceuticals plc  
Fifth Floor, Waterloo Exchange  
Waterloo Road, Dublin 4  
Ireland D04 E5W7

**Re: Jazz Pharmaceuticals plc**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 26, 2019**  
**File No. 001-33500**

Dear Mr. Cozadd:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences